

**TULSTAR PRODUCTS, INC.**3510 SOUTH LEWIS AVENUE • TULSA, OK 74103 • (918) 749-9060 • FAX (918) 747-1444
TULSTAR@TULSTAR.COM • WWW.TULSTAR.COM

Thursday, January 20, 2005

John Garrison
Garrison Specialty Chemicals
193 Prescolite Dr.
El Dorado, AR 71730**TAKE - OR - PAY CONTRACT**

Tulstar Products Inc. agrees to have Garrison Specialty Chemicals (GSC) toll manufacture a minimum of 15 Million Pounds of HFC-134a per year. Tulstar will provide GSC with raw materials required for manufacture of HFC-134 (tolled for Tulstar) and will sell raw materials required for HFC-32 (GSC non-toll production). Tulstar agrees to pay GSC a Tolling fee of \$0.30/LB for production of HFC-134a, subject to Tulstar's obtaining the necessary pricing for raw materials. With correct pricing inline, Tulstar intends to have GSC toll manufacture an estimated 20-50 Million Pounds of HFC-134a, if capacity allows. Tulstar agrees to Take - or - Pay for 15 Million LBS of HFC-134a. This is based on all by-products of production (ie. HCL) being delivered to a proper destination. Tulstar estimates this requirement for HFC-134a to continue for a minimum of 5-10 years.

The above Contract is based on GSC being able to produce said volume of HFC-134a within all legal parameters, ie. Patents, Licenses, Environmental, etc...

Best Regards,

Mark Nagle
President
Tulstar Products, Inc.Acknowledgement of this
Letter of IntentX:
John L. Garrison